

## ABSTRACT

An internet-based back office payroll service and method thereof that provides an accounting firm or other  
5 nonpayroll service provider with the ability to provide its clients with payroll processing services without the associated labor and management overhead by outsourcing such services, yet still retaining the appearance of a direct relationship between the accounting firm and its  
10 clients, thereby permitting the accounting firm to retain its "brand" image as the actual payroll processor, enhance its image as a full-service provider, and thus improve client retention.

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